

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Rathinam Techzone, Pollachi Road, Eachanari,  
Coimbatore – 641021



Syllabus for

B.Com. (Accounting and Finance)

2021 – 2022 Batch on-wards

## **Vision and Mission of the Institution**

### **VISION**

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youth who can accelerate the overall development of India.

### **MISSION**

To impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability.

### **CORE PURPOSE**

Transform the youth into National Asset.

## **Vision and Mission of the Department**

### **VISION**

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the industry need.

### **MISSION**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies that in necessary to excel in entrepreneurial venture, higher education and for employment

**Program Educational Objectives (PEO)**

PEO1	Exploit the knowledge to become the fledged accounting and finance professionals and other relevant fields.
PEO2	Apply the practical knowledge gained over the years in the field of accounting, auditing, tax filing, share market and other finance related services.
PEO3	Excel as the Fellow and Associates of ICAI, ICMA and ICSI.
PEO4	Enhance the ability to analyse the company's financial positions.
PEO5	Develop the aptitude to understand the ethical dilemmas that occur in accounting.

**Mapping of Institute Mission to PEO**

Institute Mission	PEO's
A world renowned industry-integrated institution	PEO1, PEO2
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO5

**Mapping of Department Mission to PEO**

Department Mission	PEO's
Provides a student-centered environment.	PEO1, PEO3
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO4
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO1, PEO4, PEO5

### Program Outcomes (PO)

<b>PO1</b>	Develop each graduate to be a critical thinker and strong decision maker.
<b>PO2</b>	Development of interpersonal and teamwork skills by using their knowledge.
<b>PO3</b>	Gratitude towards socially responsible actions with respect to accounting and financial decisions
<b>PO4</b>	Analyze the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
<b>PO5</b>	Develop the ability to understand ethical dilemmas that occur in accounting
<b>PO6</b>	Apply the basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
<b>PO7</b>	Scrutinize the accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
<b>PO8</b>	Judging product, project, divisional and organisational performance using managerial accounting information.
<b>PO9</b>	Explore the knowledge of auditing principles and techniques in relevant fields.

### Program Specific Outcome(PSO)

<b>PSO1</b>	:	Gain knowledge and skills in various commercial aspects, Banking and Insurance and its applications on various courses and its recent trends.
<b>PSO2</b>	:	Adopt decision making skills effectively in the business world.
<b>PSO3</b>	:	Improve their leading role in the community, enabling him or her to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development
<b>PSO4</b>	:	To acquire practical skills related with banking and other business.

**Mapping Pos and PSOs with PEOs:**

<b>Program Outcomes</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO1</b>	2	1		3	
<b>PO2</b>	2	3			
<b>PO3</b>	3	2		2	
<b>PO4</b>	2	1			
<b>PO5</b>			2	2	
<b>PO6</b>	2		3		
<b>PO7</b>		2		1	2
<b>PO8</b>				2	1
<b>PO9</b>	1			3	
<b>PSO1</b>	1	3	2	1	
<b>PSO2</b>	3		3		
<b>PSO3</b>			2	2	
<b>PSO4</b>		1			2

Mapping should be done based on the correlation of PO / PSO with PEO.

If strongly correlated mention - 3  
If moderately correlated mention - 2  
If less correlated mention - 1  
If no correlation leave blank

**Components considered for Course Delivery is listed below:**

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Case Study
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

**Mapping of Pos with Course Delivery:**

Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
<b>PO1</b>	2		2		1	2		3	3
<b>PO2</b>	3		3	2		2		3	
<b>PO3</b>			1	1	2	3	2		2
<b>PO4</b>		3		3	3	2	1	2	1
<b>PO5</b>	1	3	2		1		2	3	2
<b>PO6</b>		3	2	2			1	3	
<b>PO7</b>	2	2		3		2		2	2
<b>PO8</b>	1		2		1	1	2		1
<b>PO9</b>			3				1	2	3
<b>PSO1</b>	2	1	3	1				1	
<b>PSO2</b>	1		2			3		2	2
<b>PSO3</b>			1	1		2	2	1	
<b>PSO4</b>	1	2			2		1		

Mapping should be done based on the correlation of PO/PSO with Course Delivery Components.

- If strongly correlated mention -3
- If moderately correlated mention - 2
- If less correlated mention -1
- If no correlation leave blank

**CURRICULUM**

Sem	Part	Sub Type	Subject	Cr	Hrs	Int	Ext	Total
1	1	L1	Language – I	4	4	50	50	100
1	2	L2	English for Communication – I	4	4	50	50	100
1	3	Core	Core - Financial Accounting - I	4	4	50	50	100
1	3	Core Practical	Core Practical – MS Office	2	4	25	25	50
1	3	DSC	DSC 1C	4	4	50	50	100
1	3	DSC Practical	DSC Practical - 1C	2	4	25	25	50
1	3	Allied-I	DSA 1A	4	4	50	50	100
1	4	AEC	Ability Enhancement Course I	2	2	50		50
1	6	VAC	*Value Added Course - I%	2	-	50		50
				<b>28</b>	<b>30</b>			
2	1	L1	Language – II	4	4	50	50	100
2	2	L2	English for Communication – II	4	4	50	50	100
2	3	Core	Core - Financial Accounting - II	4	4	50	50	100
2	3	Core Practical	Core Practical – Excel in Financial Decision	2	4	25	25	50
2	3	DSC	DSC 2C	4	4	50	50	100
2	3	DSC Practical	DSC Practical - 2C	2	4	25	25	50
2	3	Allied-II	DSA 2A	4	4	50	50	100
2	4	AEC	Ability Enhancement Course II	2	2	50		50
2	6	VAC	*Value Added Course - II %	2	-	50		50
				<b>28</b>	<b>30</b>			
3	3	Core	Core - Corporate Accounting - I	4	5	50	50	100
3	3	Core Practical	Core Practical – Tally I	2	4	25	25	50
3	3	DSC	DSC 3C	4	5	50	50	100
3	3	DSC Practical	DSC Practical – 3C	2	4	25	25	50
3	3	Allied-III	DSA 3A	4	5	50	50	100
3	4	SEC	Skill Enhancement Courses – I	2	5	25	25	50
3	4	AEC	Ability Enhancement Course III	2	2	50		50
3	6	VAC	*Value Added Course – III %	2	-	50		50
3	6	ITR	*Industrial Training Report-I	2	-	50		50
3	6	IDL	*Inter Department Learning – I#	2	-	50		50
				<b>26</b>	<b>30</b>			
4	3	Core	Core – Corporate Accounting - II	4	5	50	50	100
4	3	Core Practical	Core Practical - SPSS	2	4	25	25	50
4	3	DSC	DSC 4C	4	5	50	50	100
4	3	DSC Practical	DSC Practical - 4C	2	4	25	25	50
4	3	Allied-IV	DSA 4A	4	5	50	50	100

4	4	SEC	Skill Enhancement Courses – II	2	5	25	25	50
4	4	AEC	Ability Enhancement Course IV	2	2	50		50
4	6	VAC	*Value Added Course - IV %	2	-	50		50
4	6	IDL	*Inter Department Learning – II#	2	-	50		50
				24	30			
5	3	Core	Core - Cost Accounting	4	4	50	50	100
5	3	Core Practical	Core Practical – Tally II	2	4	25	25	50
5	3	DSC	DSC 5C	4	4	50	50	100
5	3	DSC Practical	DSC Practical - 5C	2	4	25	25	50
5	3	DSE	Elective - I – DSE 1E	4	5	50	50	100
5	3	DSE	Elective - II – DSE 2E	4	5	50	50	100
5	4	SEC	Skill Enhancement Courses – III	2	4	25	25	50
5	6	ITR	*Industrial Training Report-I	2	-	50		50
5	6	VAC	*Value Added Course - V%	2	-	50		50
				<b>24</b>	<b>30</b>			
6	3	Core	Core – Management Accounting	4	6	50	50	100
6	3	Core Practical	Core Practical – Commerce Practices	2	4	25	25	50
6	3	DSE	Elective – III – DSE 3E	4	6	50	50	100
6	3	DSE	Elective – IV – DSE 4E	4	6	50	50	100
6	3	Core Course - XI	Core Project	8	4	100	100	200
6	4	SEC	Skill Enhancement Courses – IV	2	4	25	25	50
6	5	EX	Extension Activity- EX %	2	-	50		50
				<b>26</b>	<b>30</b>	<b>2325</b>	<b>1625</b>	<b>3950</b>
			<b>Total credit</b>	<b>158</b>				

**Note:** \* “ Optional Credit Component”



<b>Discipline Specific Core</b>					
<b>S. No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1		Computer Applications in Business		Commerce	
2		Financial Services		Commerce	
3		Financial Management		Commerce	
4		Business Law		Commerce	
5		International Financial Management		Commerce	
6		Taxation		Commerce	
7		Consumer Behaviour		Commerce	
8		Marketing Management		Commerce	
9		International Finance		Commerce	
10		Organisational Behaviour		Commerce	
11		Digital Marketing		Commerce	
12		Treasury Management		Commerce	
<b>Discipline Specific Core Practical</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1		Computer Applications in Business		Commerce	
2		Financial Services		Commerce	
3		Financial Management		Commerce	
4		Business Law		Commerce	
5		International Financial Management		Commerce	
6		Taxation		Commerce	
7		Consumer Behaviour		Commerce	
8		Marketing Management		Commerce	
9		International Finance		Commerce	
10		Organisational Behaviour		Commerce	
11		Digital Marketing		Commerce	
12		Treasury Management		Commerce	
<b>Allied</b>					
<b>S.No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1		Managerial Economics		Commerce	
2		Consumer Affairs		Commerce	
3		Indian Economy		Commerce	
4		Research Methodology		Commerce	
5		Business Mathematics		Mathematics	
6		Business Statistics		Mathematics	

7		Entrepreneurial Development		Commerce		
8		Principles of Management		Commerce		
<b>Skill Based Subject</b>						
S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory	
1		Business Correspondence		Commerce		
2		Customer Relationship Management		Commerce		
3		Corporate Finance		Commerce		
4		Services Marketing		Commerce		
5		Portfolio Management		Commerce		
6		Banking Theory Law and Practice		Commerce		
7		Principles of Auditing		Commerce		
8		Insurance Principles and Practice		Commerce		
<b>Discipline Specific Elective</b>						
S. No	Specialization	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	Finance		Working Capital Management			
2	Finance		Business Finance			
3	Finance		International Finance			
4	Finance		Goods and Service Tax			
5	Finance		Financial Market and Institutions			
6	Finance		Micro Finance			
7	Banking		Merchant Banking			
8	Banking		Commercial Bank Management			
9	Banking		Principles & Practice of Banking			
10	Banking		Digital Banking			
11	Insurance		Marine Insurance			
12	Insurance		Health Insurance			
13	Insurance		Fire and Loss Consequential Insurance			
14	Insurance		Agricultural Insurance			
15	International Business		International Shipping and Legislation			
16	International Business		International Business Strategy			
17	International Business		International Trade Procedure and			

			Documentation			
18	International Business		Global Business Environment			
19	Information Technology		Enterprise Resource Planning			
20	Information Technology		Management Information System			
21	Information Technology		E-Commerce			
22	Information Technology		Cyber Law			
23	Marketing		Consumer Behavior			
24	Marketing		Supply Chain Management			
25	Marketing		Brand Management			
26	Marketing		Strategic Management			

<b>Ability Enhancement Course</b>					
<b>S. No</b>	<b>Course Code</b>	<b>Course</b>	<b>Pre-requisite</b>	<b>Offering Department</b>	<b>Mandatory</b>
1		Environmental Studies	-		
2		Women Studies	-		
3		Constitution of India	-		
4		Human Rights	-		
5		Yoga	-		
6		NCC	-		
7		Communicative English	-		
8		Quantitative Aptitude	-		

SEMESTER – I						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Accounting – I</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
<b>Course Focus On:</b> Skill Development/ Employability						
<b>Course Outcome</b>						
<b>CO1</b>	To develop and understand the nature and purpose of financial statements in Relationship to decision making.					
<b>CO2</b>	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.					
<b>CO3</b>	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.					
<b>CO4</b>	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.					
<b>CO5</b>	To develop the ability to use accounting information to solve a variety of business problems.					
<b>Unit- I</b>					<b>[12Periods]</b>	
Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Concepts and Conventions.						
<b>Unit- II</b>					<b>[12Periods]</b>	
Journal – Ledger - Subsidiary Books and Trial Balance - Rectification of Errors in trial balance- preparation of Trial Balance.						
<b>Unit- III</b>					<b>[12Periods]</b>	
Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.						
<b>Unit- IV</b>					<b>[12Periods]</b>	
Bill of exchange - Accommodation bills – Average due date – Account current.						
<b>Unit- V</b>					<b>[12Periods]</b>	
Receipts and Payments accounts - Income and Expenditure accounts -Opening and Closing balance sheet.						
<b>Text Book</b>						
1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy– S.Chand & Company Ltd-2009						
<b>Reference Books</b>						
1. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultan chand & sons-Reprint2016						

2. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications-2012

Note: Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – I**

**Financial Accounting- I (Core Paper – Practical)**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Accounting-I</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>Practical</b>

**Introduction**

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

**Course Focus On:** Skill Development

**Course Outcome**

<b>CO1</b>	Recognize when to use each of the Microsoft Office programs to create professional and academic documents
<b>CO2</b>	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
<b>CO3</b>	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the Internationally accepted Internet and Computing Core (IC3) standards.
<b>CO4</b>	Relate real-life MS Word applications for professional or personal use.
<b>CO5</b>	Demonstrate fundamental knowledge of MS Word.

**UNIT- I**

**[12 Periods]**

**MICROSOFT WORD**

1. How to Create Journal , Ledger and trail balance Lines(format) in Microsoft Word
2. How to create the trail balance and profit loss account (format) in Microsoft Word
3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

**UNIT – II**

**[12Periods]**

**MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula allowed to her. January 29 Payment received from Kavita by Cheque.

<b>UNIT – III</b>	[12Periods]
<b>MS POWERPOINT</b>	
1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentations should work in manual mode.	
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.	
<b>UNIT – IV</b>	[12Periods]
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.	
<b>UNIT – V</b>	[12Periods]
1. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.	
<b>Textbook:</b>	
1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010	
<b>Reference Book:</b>	
1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010	
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010	

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1



**SEMESTER – II**

<b>FINANCIAL ACCOUNTING – II</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Financial Accounting-II</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b> The technical skills needed to know the depreciation, partnership account and branch account						
<b>Course Focus On:</b> Skill Development/ Employability						
<b>CO1</b>	To create funds for replacement of assets.					
<b>CO2</b>	To evaluate the performance of the department with previous result.					
<b>CO3</b>	To analyze the licenses for Royalties.					
<b>CO4</b>	To evaluate the inventory, profit and loss account of the Business.					
<b>CO5</b>	To know about partnership admission, retirement & death, insolvency.					
<b>Course Outcome</b>						
<b>Unit -I</b>				[12 Periods]		
Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.						
<b>Unit -II</b>				[12 Periods]		
Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price						
<b>Unit- III</b>				[12 Periods]		
Royalty accounts - Single entry system						
<b>Unit -IV</b>				[12 Periods]		
Branch accounts (Excluding Foreign Branch) - Hire Purchases Account						
<b>Unit -V</b>				[12 Periods]		
Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner - Dissolution of a partnership Firm.						
<b>Textbook</b>						
1. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications-2018						
<b>Reference Book</b>						
1. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers-2012						
2. Principles of Accountancy. Vinayakam N PI Mani Published by S Chand & Company Pvt Ltd-4 <sup>th</sup> Edition						

Note: Distribution of marks 80% Problem and 20% Theory.

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – II**

<b>ADVANCED MS EXCEL</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
	<b>Core Practical- Excel in Financial Decision</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>Theory</b>
<b>Introduction:</b> Advanced excel plays a very important role in structuring and presenting data so that it looks impressive. Once one has good understanding of Excel features like tables, cell styles, formatting options, then it is necessary to make awesome excel workbooks,						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome:</b>						
<b>CO1</b>	: To inculcate the knowledge of MS Excel					
<b>CO2</b>	: To understand the basic statistics tools & methods					
<b>CO3</b>	: To outline the Analytical commands in Excel					
<b>CO4</b>	: To identify the statistical tools for problem solving					
<b>CO5</b>	: To analyze a program using appropriate analytical tool					
<b>Unit- I</b>					<b>[12 Periods]</b>	
<p>1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following: Delete the customer who had closed the A/c. Insert a row in between the 1st &amp; 2nd customer. Insert a column in between Address &amp; Email ID and Name it as Telephone Number Hide the column 'Address'.</p> <p>2. To Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address] Copy the production department employees in sheet number 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.</p>						
<b>Unit- II</b>					<b>[12 Periods]</b>	
<p>1. To Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.</p> <p>2. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</p>						
<b>Unit -III</b>					<b>[12 Periods]</b>	
<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit &amp; Loss Account and Business Sheet) by using If</p>						

logic formula.																																	
<b>Unit - IV</b>	<b>[12 Periods]</b>																																
<p>1. Suppose that the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>DATE</th> <th>PRICE</th> </tr> </thead> <tbody> <tr> <td>2012</td> <td>59.77</td> </tr> <tr> <td>2013</td> <td>121.19</td> </tr> <tr> <td>2014</td> <td>188.75</td> </tr> <tr> <td>2015</td> <td>135.81</td> </tr> <tr> <td>2016</td> <td>256.88</td> </tr> <tr> <td>2017</td> <td>337.41</td> </tr> </tbody> </table> <p>a. Enter the data, as shown, into a worksheet and format the table as shown.</p> <p>b. Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.</p> <p>c. Calculate the total return for the entire holding period. What is the compound average annual rate of return?</p> <p>d. Create a Line chart showing the stock price from May 2006 to May 2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data? Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the “enhancements” help you to understand the data.</p> <p>2. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Fiscal Year</th> <th>2017</th> <th>2016</th> <th>2015</th> <th>2014</th> <th>2013</th> </tr> </thead> <tbody> <tr> <td>Total Revenue</td> <td>1,98,198</td> <td>1,71,636</td> <td>2,64,958</td> <td>2,20,904</td> <td>2,04,892</td> </tr> <tr> <td>Net Income</td> <td>19,024</td> <td>10,483</td> <td>23,931</td> <td>18,688</td> <td>17,138</td> </tr> </tbody> </table> <p>Calculate the net profit margin for each year.</p> <p>Calculate the average annual growth rates for revenue and net income using the GEOMEAN function. Is net income growing more slowly or faster than total revenue? Is this a positive for your investment in the company?</p> <p>Calculate the average annual growth rate of total revenue using the <b>AVERAGE</b> function. Is this result more or less accurate than your result in the previous question? Why?</p> <p>Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far-right side of the axis.</p>		DATE	PRICE	2012	59.77	2013	121.19	2014	188.75	2015	135.81	2016	256.88	2017	337.41	Fiscal Year	2017	2016	2015	2014	2013	Total Revenue	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892	Net Income	19,024	10,483	23,931	18,688	17,138
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<b>Unit -V</b>	<b>[12 Periods]</b>																																
<p>1. Prepare a final accounts format in the excel sheet from the following trial balance as per the revised schedule VI?</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Debit</th> <th>RS</th> <th>Credit</th> <th>Rs</th> </tr> </thead> <tbody> <tr> <td>Opening stock</td> <td>50,000</td> <td>Sales</td> <td>3,25,000</td> </tr> <tr> <td>Purchases</td> <td>2,00,000</td> <td>Discount Received</td> <td>3,150</td> </tr> </tbody> </table>		Debit	RS	Credit	Rs	Opening stock	50,000	Sales	3,25,000	Purchases	2,00,000	Discount Received	3,150																				
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Opening stock	50,000	Sales	3,25,000																														
Purchases	2,00,000	Discount Received	3,150																														

wages	70,000	Profit & loss a/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance	6,720	Reserves	25,000
Salaries	18,500	Loan from managing director	15,700
Rent	6,000	Share Capital	2,50,000
General expenses	8,950		
printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Calls in arrears	5,000		
<b>TOTAL</b>	<b>6,60,270</b>		<b>6,60,270</b>

2. Repeat Problem 2 using the data below for Qualcomm Inc. However, this time you should create a copy of your worksheet to use as a template. Replace the data for Chevron with that of Qualcomm.

Fiscal Year	2017	2016	2015	2014	2013
Total Revenue	10,991	10,416	11,142	8,871	7,526
Net Income	3,247	1,592	3,160	3,303	2,470

Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?

Which company was more profitable in 2010? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?

#### **Text Book**

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.

#### **Reference Books**

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – III**

**CORPORATE ACCOUNTING – I**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate Accounting - I</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This paper covers the characteristics of the company accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

**Course Focus On:** Employability

**Course Outcome**

<b>CO1</b>	:	To know how the company's issue of shares forfeiture and reuses, convert their shares into Stocks.
<b>CO2</b>	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
<b>CO3</b>	:	To Understand how the profits or losses are distributed before and after incorporation of Companies.
<b>CO4</b>	:	To examine the company's goodwill.
<b>CO5</b>	:	To evaluate the liquidation of companies.

**Unit- I** [12 Periods]

Issue of Shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue of share – Bonus issue- Underwriting.

**Unit -II** [12 Periods]

Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

**Unit -III** [12 Periods]

Final Accounts of Companies - Calculation of Managerial Remuneration.

**Unit- IV** [12 Periods]

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit- V** [12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency account.

**Textbook**

1. Shukla and Grewal – Advanced Accounts - II, Sultan Chand & Sons, Volume-I, Revised Editions

**Reference Books:**

1. R.L. Gupta and Radha swamy- Advanced Accountancy–Sultan Chand & Sons, 2009
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers-2014

Note: Distribution of marks 80% Problem and 20% Theory.

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1



**SEMESTER – III**

TALLY – I						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical -Tally I	0	0	4	2	Practical

**Introduction:**

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

**Course Focus On:** Skill Development.

**Course Outcome:**

<b>CO1</b>	: To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
<b>CO2</b>	: To learn to maintain accounts.
<b>CO3</b>	: To create Single and group ledger
<b>CO4</b>	: To discuss accounting and inventory management system.
<b>CO5</b>	: To make students ready with required skill for employability in the job market.

**Unit- I:** [12 Period]

1. Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options.
2. Accounts with Inventory option.
3. Financial accounting year 01.04.2021 onwards.

**Unit -II:** [12 Period]

1. M/s. Bharath Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions. Kindly guide Mr. Bharath in creating the above-mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)

2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

**Unit- III:** [12 Period]

Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings
----------	-----------	-----------

Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath

Electronics:	
Using Single Ledger Creation	Using Multiple Ledger Creation
Mr. Awaaz's Capital A/c	Output CST@ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT 5%
Sales VAT @ 14.5%	Purchase Return @ VAT 5%
Output VAT @ 14.5%	CST Sales Return @ 2%
Purchase VAT @ 14.5%	CST Purchase @ 2%
Input VAT @ 14.5%	Input CST @ 2%
CST Sales @ 2%	SBI Bank

**Unit- IV:** [12 Period]

Create the following data in the books of M/s. Bharath Electronics:

- Unit of Measurement: Nos. (Numbers), Doz. (dozen)
- Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
- Stock Categories: 15" & 17" (LG Monitor Inch wise)
- Stock Groups:

LG Monitor	Printer	Keyboard
------------	---------	----------

e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

**Unit -V:** [12 Period]

Take a print out of Cheque no. 146814 Issued 10.10.2021 to Electricity charges.

**Text Book**

- Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2017

**Reference Books**

- Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
- <https://dgtalworld.com/tally/Tally%20ERP%209%20t%20a%20Glance.pdf>

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	1	3	2	
<b>CO2</b>	1	1	3	1	2	1		1	1		2		1
<b>CO3</b>	1		3		1	3		1	1	2	1	2	2
<b>CO4</b>	3	1		2		3	1		3	2	1	1	3
<b>CO5</b>	3	1		3		3	1	3	3	1	2		1

**SEMESTER – IV**  
**CORPORATE ACCOUNTING – II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Corporate Accounting - II</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance.						
<b>Course Focus On:</b> Skill Development/ Employability						
<b>Course Outcome</b>						
<b>CO1</b>	To understand the principles of Mergers and Amalgamation, Absorption					
<b>CO2</b>	To know the operations of Holding companies					
<b>CO3</b>	To know the Banking company accounts (New Format)					
<b>CO4</b>	To understand the basic principles of Company Insurance					
<b>CO5</b>	To know the standards of IFRS					

<b>Unit- I</b>	<b>[12 Periods]</b>
Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.	
<b>Unit -III</b>	<b>[12 Periods]</b>
Banking Company Accounts - (New format only).	
<b>Unit- IV</b>	<b>[12 Periods]</b>
Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)	
<b>Unit- V</b>	<b>[12 Periods]</b>
Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.	
<b>Textbook</b>	
1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.	
<b>Reference</b>	
1. Corporate Accounts “Gupta R.L. & Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., NewDelhi.	
2. Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S.Raman, Himalaya Publications, NewDelhi.2003	

**NOTE : Distribution of Marks: 80% Problem 20% Theory**

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – IV**

SPSS															
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type									
	<b>Core practical- SPSS</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>									
<b>Introduction</b>															
To introduce participants to the basic practice of statistics by using SPSS Statistics, a statistical software program used for data management and data analysis and learn how to perform basic statistical analyses.															
<b>Course Focus On:</b> Skill Development/ Research															
<b>Course Outcome</b>															
<b>CO1</b>	Define Statistical concepts, algorithmic principles, and computer science fundamentals.														
<b>CO2</b>	An ability to apply design and development principles in the construction of software systems of varying complexity.														
<b>CO3</b>	An ability to function effectively on multi-disciplinary teams to accomplish a common goal.														
<b>CO4</b>	Recognition of the need for and an ability to engage in lifelong learning.														
<b>CO5</b>	An ability to use current techniques, skills, and tools necessary for computing practice.														
<b>Unit- I</b>						<b>12 Periods]</b>									
1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.															
	3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	5.5	5.0					
	4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3					
	5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	5.0	3.4					
	6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0					
2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?															
Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3	2.00	5.8	3.5	7.00	3.00	
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4	5	4.00	9.1	.8	3.5	7.5
Null Hypothesis: Drug A and B provides similar relief															
<b>Unit- II</b>						<b>12 Periods]</b>									
1.The following data on blood sugar level(MG/100ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.															
Normal	Diabetic		Herb 1		Herb 2										
96.00	180.00		180.00		1										
100.00	225.00		190.00		1										
111.0	260.00		185.00		1										

98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

**Unit -III** [12 Periods]

1. Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38		37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	3	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: (H<sub>0</sub>) there is no correlation between age and systolic blood pressure. Alternate hypothesis: (H<sub>A</sub>) there is correlation between age and systolic blood pressure.

**Unit- IV** [12 Periods]

1. From the followings prepare the Inventory

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total						286150

**UNIT- V** [12 Periods]

1. From the following prepare payroll

Capital= Rs.10, 00,000

Mano = Rs.5, 00,000

Krish = Rs.2, 00,000

Raghul= Rs.3, 00,000 Deposited into UCO Bank Rs 10,000 Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance (HRA)(As computer value ) <1000 2% 1000 to3000 3% <3000 5%				
Dearness allowance (DA) (flat rate) (per month) Rs 100				
Provident fund (PF) (as user declinedvalue) Rs.50				

**ATTENDANCE**

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – V**  
**COST ACCOUNTING**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Cost Accounting</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction**

This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overhead costs.

**Course Focus On:** Skill Development

**Course Outcome**

<b>CO1</b>	To Compose Fundamental Concepts of Cost Accounting and Cost Accounting Methods to Identify Profitable Products and Services.
<b>CO2</b>	To Apply Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
<b>CO3</b>	To Create Costing Reports, Including a LIFO FIFO and price methods
<b>CO4</b>	To Summarize process cost accounting and prepare a marginal cost report
<b>CO5</b>	To Interpret variable cost variances and fixed cost variances.

<b>Unit -I</b>	<b>[12 Periods]</b>
Definition, scope and nature of cost accounting - cost concepts – classification – objectives and advantages – demerits of cost accounting - methods and techniques - different between cost and financial accounting- cost unit-cost centers -cost sheets.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method)	
<b>Unit- III</b>	<b>[12 Periods]</b>
Laborcost-Computationandcontrol.Timekeeping-Methods of wage payment-Timerateand Piecerate system -Payroll procedures - Idle time and overtime – Labour turnover.	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Overheads - Classification – Allocation - Apportionment and Absorption - Accounting and control of overheads – Manufacturing – Administration - Selling and Distribution (Primary and Secondary Distribution) -Machine Hour Rate.	
<b>Unit -V</b>	<b>[12 Periods]</b>
Methods of costing: -Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating cost.	
<b>Text Books</b> 1.JainS.P.andNarangK.L-CostAccounting.	
<b>Reference Books</b>	



1. R.S.N.Pillai and V.Bagavathi-“CostAccounting”-S.Chand and CompanyLtd.,NewDelhiEdn. 2006.  
2.Reddy and Murthy-Cost Accounting.

**NOTE : Distribution of Marks: 80% Problem 20% Theory**

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1

<b>SEMESTER – V</b>						
<b>TALLY - II</b>						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Tally -II</b>	0	0	4	2	<b>Practical</b>
<b>Introduction:</b>						
Tally is powerful accounting software, which is driven by a technology called concurrent multi-lingual accelerated technology engine. It is easy to use software and is designed to simply complex day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles, inventory, and data integrity. Tally also has feature encompassing global business. Tally software comes with easy-to-use interface thus making it operationally simple.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome:</b>						
<b>CO1</b>	:	To enrich the application knowledge of accounting software by creating company, entering accounting voucher entries and generate the financial statements.				
<b>CO2</b>	:	To generate the GST Reports by making necessary vouchers.				
<b>CO3</b>	:	To operate professionally with the knowledge acquired and apply the skills throughout financial and accounting areas.				
<b>CO4</b>	:	To develop the application knowledge of accounting the transitions for report generation of various purposes.				
<b>CO5</b>	:	To develop the knowledge on maintaining assets and inventories in active and economical manner.				
<b>Unit -I:</b>						<b>[12 Period]</b>
<b>Creation of Voucher Entries &amp; P&amp; L, Balance Sheet Statement generation.</b>						
<b>Supporting Informations:</b>						
<ol style="list-style-type: none"> <li>1. Capital Introduced by Mr. KAPOOR Rs 500000/- Same was deposited in PNB Bank .</li> <li>2. Purchased Cloth from Mr Ajay 50 Mtrs at Rs 500 per mtr. + GST 18%. While paying to Mr Ajay, he allowed Discount of Rs 1000/- and accepted Rs 28500/- as full and final settlement</li> <li>3. Cash Sales made during the year 150000/- + GST 18%.</li> <li>4. Purchased Machinery required for production of Cloth from Rama Traders and cheque issued immediately from PNB bank 50000/- + GST 18%</li> <li>5. Raw Material purchased from Mr Shriram Traders on 30 days credit 75000/- + GST 18%</li> <li>6. Sold goods to Mr Deepak Enterprises 15000+ GST@18%. Discount of Rs 150/- was allowed to Mr Deepak Enterprises and cheque received for balance payment.</li> <li>7. Cheque received from Mr Deepak Enterprises was dishonored.</li> <li>8. Goods sold to Mr Arun and cheque received. 150000+ GST@18%.</li> </ol>						

<p>9. Wages paid in cash Rs. 25000. 10. Cash withdrawn from PNB Bank Rs. 15000. 11. Miscellaneous Expenses paid in cash 12000. 12. Depreciation: Plant and Machinery 15% WDV method. 13. Commission received in cash Rs 10000/-. 14. Mr KAPOOR withdrew Cash Rs. 15000 for his personal use. 15. GST liability was offset and balance payment was made in cash.</p>
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<b>Unit -II</b>	<b>[12 Period]</b>
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<p><b>GST Return Generation: for the Company Called Seetal Pvt. Ltd.,</b></p> <p><b>Supporting Informations:</b></p> <ol style="list-style-type: none"> <li>1. Purchased Coocoo Powder box from Mr Arjun 160 nos. at Rs 950 per Box. + GST 18%. Mr Arjun, allowed Discount of Rs 8000/- and accepted Rs 1,44,000/- as full and final settlement.</li> <li>2. Cash Sales made during the year 285000/- + GST 18%.</li> <li>3. Raw Material purchased from Mr Shrinitha Traders on 20 days credit 2,56,000/- + GST 18%</li> <li>4. Sold goods to Mr Dhayalan Co., 315000+ GST@18%. Discount of Rs 1500/- was allowed to Mr Dhayalan Co., and cheque received for balance payment.</li> <li>5. Goods sold to Mr Ragul and cheque received. 1,85,000+ GST@18%.</li> </ol>
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<b>Unit -III</b>	<b>[12 Period]</b>
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<p><b>Bank Reconciliation Statement for the month of January 2020:</b></p> <p><b>Supporting Informations:</b></p>
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<p><b>The Transactions in the books of M/s RJM Limited</b></p>
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SL No	Date	Transactions for the month	Bank Date
1	01/01/2020	Started business with cash Rs 5,00,000.	-
2	01/01/2020	Cash deposit into SBI Rs. 1,00,000	01/01/2020
3	01/01/2020	Cash withdrawn from SBI for office use Rs 70,000	01/01/2020
4	01/01/2020	Transfer Rs 20,000 from SBI to HDFC Bank.	01/01/2020
5	01/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	01/01/2020
6	01/01/2020	Purchase goods from Kailash Hardware Parryware Steel Pedestal 200 pcs @ Rs 1500 each Parryware Indus Basin 150 pcs @ 1200 each	-
7	01/01/2020	Sold goods to R.K.Enterprise Parryware Steel Pedestal 200 pcs @ Rs	-

		1950 each	
		Parryware Indus Basin 150 pcs @ 1650 each	
8	01/01/2020	Received cheque from R.K.Enterprise against Invoice No. 19-20/001 of Rs 752,250 and deposited in HDFC Bank.	02/01/2020
9	02/01/2020	Commission received in HDFC Bank of Rs 25000	31/01/2020
10	02/01/2020	Purchase Furniture of Rs 15000 by cheque (SBI).	31/01/2020
11	02/01/2020	Paid cheque to Kailash Hardware, against Invoice No. 19-20/363 of Rs 250,000 from HDFC Bank	31/01/2020
12	02/01/2020	Bank deducted as Ledger Folio Charges from SBI Current Account Rs 90.	02/01/2020
13	02/01/2020	Paid Salary to Ram in cash Rs 9,500 in cash.	-
14	31/01/2020	Electricity Charges paid Rs 650 in cash	-
15	31/01/2020	Paid Audit Fee of Rs 3000 in cash.	-
16	31/01/2020	Received Interest from SBI of Rs 600.	31/01/2020
17	31/01/2020	Depreciation charged @ 10% on furniture.	-
18	31/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	-

**Unit- IV**

**[12 Period]**

**Generation of Cash/Fund Flow Statement.**

**Supporting Informations:**

The summarized balance sheet of Bhadresh Ltd. as on 31.12.05 and 31.12.2006 are as follows:

Liabilities	2005	2006	Assets	2005	2006
Share capital	4,50,000	4,50,000	Fixed asset	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investment	50,000	60,000
P & I a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtor	2,10,000	4,55,000
Tax provision	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan	-	2,70,000			
	10,49,000	12,42,000		10,49,000	12,42,000

Additional Details:

Investment costing Rs. 8,000 were sold for Rs. 8,500

Tax provision made during the year was Rs. 9,000

During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c. You are required to prepare cash flow statement for 2006.

**Unit- V**

**[12 Period]**

**Creation of Cost Category & Cost Centers**

**Supporting Information:**

Company 'Anish Enterprises' with Accounts only option.

Cost Category	Cost Centers
Accounts Department	Mr. Sane
Marketing Department	Mr. Shete
Savings Bank Interest Received	Indian Bank
Savings Bank Interest Received	Dena Bank
Factory Electricity Charges	Meter no. 57011210
Office Electricity Charges	Meter no. 57011220
Voucher Entries	
1/7/2009	Started business with Cash Rs. 30,000/-, building Rs. 75,000/- and Furniture Rs. 20,000/-
2/7/2009	Opened a Bank account with Indian Bank by depositing Rs. 5,000/-
5/7/2009	Paid salary to Mr. Sane Rs. 3,000/- and Mr. Shete Rs. 2,500/-
12/7/2009	Paid commission Rs. 1,500/- to Anand.
28/7/2009	Paid electricity bill of meter no 57011210 Rs. 750/- and meter no. 57011220 Rs. 1,250/-
31/7/2009	Received interest Rs. 350/- from Indian Bank and Rs. 250/- from Dena Bank.

**Textbook:**

1. GST Using Tally.ERP9 Paperback – 1 January 2019, by TALLY EDUCATION PRIVATE LIMITED

**Reference Books**

1. Tally.ERP 9 with GST in Simple Steps, by DT Editorial Services (Author).
2. Learn TALLY 9 - Basic Financial Accounting Tutorial

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	3	1	1	1	3	3	1	2	3	3	2
CO2	3	3	3	3	1	3	1	1	3	2	3	3	3
CO3	1	1	1	3	3	1	3	3	3	2	3	3	2
CO4	3	3	1	3	1	3	3	3	1	2	3	3	2
CO5	3	3	3	3	1	3	3	1	2	2	3	3	3

**SEMESTER – VI**

<b>MANAGEMENT ACCOUNTING</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Management Accounting</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	To provide the fundamental knowledge and techniques in Management Accounting					
<b>CO 2</b>	Find and Apply tools and techniques used to plan, control and make decision					
<b>CO 3</b>	Prepare budgets and demonstrate budget control techniques					
<b>CO 4</b>	To provide the fundamental knowledge about managerial applications of marginal costing					
<b>CO 5</b>	Illustrate and Build the knowledge of break-even analysis and profit maximization					

<b>Unit -I</b>	<b>[12 Periods]</b>
Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.	
<b>Unit -III</b>	<b>[12 Periods]</b>
Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Fund flow and cash flow statement meaning of fund flow statement-Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Fund flow statement. B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.	
<b>Unit -V</b>	<b>[12 Periods]</b>
Budgeting-Cash Budget-Production Budget-Sales Budget–Flexible Budget–Zero based Budget.	
<b>Text Books</b>	
1.Reddy&Murthy, Management Accounting, Margham Publications, Chennai, 2005.	

**Reference Books**

1. Dr.S.N.Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. MY Khan & P KJain, Management Accounting, Tata McGraw- Hill, New Delhi.

**NOTE : Distribution of Marks: 80% Problem 20% Theory**

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

**SEMESTER – VI**

<b>Commerce Practices</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Commerce Practices - Practical</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
The Commerce Practices course structure encompasses Accounting, Finance, Banking, Taxation, and computer applications.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	To train the students in theoretical and practical issues of conducting ... To inculcate the knowledge of international financial reporting standards.					
<b>CO 2</b>	To enhance practical knowledge among the students,					
<b>CO 3</b>	Practical knowledge to the students about future commerce and trade practices.					
<b>CO 4</b>	To equip the students with practical knowledge and develop entrepreneurial abilities					
<b>CO 5</b>	This course is designed to provide theoretical and practical knowledge to the students about future commerce and trade practices.					

<b>Unit I</b>	<b>[12 Periods]</b>
1. How to Open a Demat Account, what are the documents required? 2. How to open online SBI savings account.	
<b>Unit II</b>	<b>[12 Periods]</b>
1. How to Draw a Cheque and what are the types of cheques in India enclose form/slip of any Public Sector Bank 2. How To Apply For A TIN Number in India	
<b>Unit III</b>	<b>[12 Periods]</b>
1. How to Register for GST India Online 2. How to Register a Public Limited Company in India? Documents required to Incorporate a Public Limited Company	
<b>Unit IV</b>	<b>[12 Periods]</b>
1. How much minimum number of members are required for a public company to apply for certificate of incorporation? 2. How to make Payslip in Word and fill the sample data	
<b>Unit V</b>	<b>[12 Periods]</b>
1. How to fill up NEFT and RTGS form/slip of Indian Bank 2. Examine the Registration of Taxpayer on e-Filing with your own assumed data for the period of Current year	



**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	1	3	1		1	3	3		2
CO2	3	3		2	3	2	1	1	1	1	2	3	1
CO3	3	3	1	1	3	3	2	1		2	2		2
CO4	3	3	3	3	1	3	3	1	2	3	3	3	
CO5	1	2	1		1	1	1	1	1	1	3	1	1

**DISCIPLINE SPECIFIC CORE SYLLABUS  
COMPUTER APPLICATION IN BUSINESS**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Computer Application in Business</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b> Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.						
<b>Course Focus On:</b> Skill Development.						
<b>Course Outcome</b>						
<b>CO1</b>	Understand basics of computer– input devices, output devices, hardware, software and operating system - based content					
<b>CO2</b>	Perform word processing, data creation, editing and formatting documents in the Software					
<b>CO3</b>	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.					
<b>CO4</b>	Utilize database for creating files, perform queries, and create forms and reports					
<b>CO5</b>	Integrate Microsoft Access applications in business for creation of database					

<b>Unit -I</b>	<b>[12 Periods]</b>
Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Ms Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spell check and grammar check – Word Count, Auto Correct – Working with tables – Saving, opening, closing and Protecting documents – Mail Merge	
<b>Unit -III</b>	<b>[12 Periods]</b>
Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formula – Inserting rows and columns Building Worksheets – Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.	
<b>Unit- IV</b>	<b>[12 Periods]</b>
MS Access – Introduction – Parts of Access Window, creating a Database, relationships, Creating Table through Design View – Relationship – Query – Forms – Report.	
<b>Unit - V</b>	<b>[12 Periods]</b>
Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.	
<b>Textbook</b> 1. MS Office 2000, Sanjay Saxena, Vikas Publishing House-2011	
<b>Reference Books</b> 1. Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand.-2011 2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC.-2014	

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>COMPUTER APPLICATION IN BUSINESS</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Computer Application in Business</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.					
<b>CO2</b>	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.					
<b>CO 3</b>	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.					
<b>CO 4</b>	Relate real-life MS Word applications for professional or personal use.					
<b>CO 5</b>	Demonstrate fundamental knowledge of MS Word.					
<b>Unit -I</b>					<b>[12 Periods]</b>	
<b>MSWORD</b>						
1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.						
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.						
3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.						
<b>Unit -II</b>					<b>[12 Periods]</b>	
<b>MSEXCEL</b>						
1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.						
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.						
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.						
<b>Unit -III</b>					<b>[12 Periods]</b>	
<b>MSPOWERPOINT</b>						
1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of						

the product. The presentation should work in manual mode.	
2.Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.	
<b>Unit -IV</b>	<b>[12 Periods]</b>
<b>MSACCESS</b>	
1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.	
2.Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.	
<b>Text Book</b>	
1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher2010.	
<b>Reference Books</b>	
1. Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010	
2. Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010	

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

### FINANCIAL SERVICES

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Financial Services</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<p><b>Introduction</b> This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.</p> <p><b>Course Focus On:</b> Skill Development</p> <p><b>Course Outcome</b></p>						
<b>CO 1</b>	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.					
<b>CO 2</b>	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.					
<b>CO 3</b>	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Brokering and derivatives market.					
<b>CO 4</b>	The course provides the knowledge about Mutual fund					
<b>CO 5</b>	The subject of finance, provides the knowledge about Credit Ratings					

<b>Unit -I</b>	<b>[12 Periods]</b>
Financial Services – Meaning – Classification – Scope – Fund Based Activities – Fees Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.	
<b>Unit- II</b>	<b>[12 Periods]</b>
Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.	
<b>Unit- III</b>	<b>[12 Periods]</b>
Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring	
<b>Unit- IV</b>	<b>[12 Periods]</b>
Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Types: Forward, Future, Options and Swaps.	

<b>Unit- V</b>	<b>[12 Periods]</b>
Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.	
<b>Text Book</b> 1. Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai	
<b>Reference Books</b> 1. Khan M. Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, New Delhi. 2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., New Delhi	

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>FINANCIAL SERVICES (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Financial Services</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	The course provides a complete package of finance and financial services related subject so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.					
<b>CO2</b>	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.					
<b>CO3</b>	The course offers vast employment potential in the banking sector, insurance sector investment and merchant banking activities, capital markets, share Broking and derivatives market.					
<b>CO4</b>	The course provides the knowledge about Mutual fund					
<b>CO5</b>	The subject of finance, provides the knowledge about Credit Ratings					
<b>Unit -I</b>					<b>[12 Periods]</b>	
Depict the difference between brick and mortar system vs online merchant banking.						
<b>Unit -II</b>					<b>[12 Periods]</b>	
Create Estimation for purchasing LG Home theatre for Rs65000 with a down payment of Rs5000.						
<b>Unit -III</b>					<b>[12 Periods]</b>	
List out the procedures of applying venture capital with a banker for starting a new business.						
<b>Unit -IV</b>					<b>[12 Periods]</b>	
How to open a mutual fund account with agent?						
<b>Unit -V</b>					<b>[12 Periods]</b>	
Write a letter seeking for your CIBIL scores with the financial institution.						
<b>Text Book</b>						
1.E Gordon and K. Natarajan Financial Markets and Services, Himalaya Publishing House, Mumbai						
<b>Reference Books</b>						
1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, NewDelhi.						
2. Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi						



**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
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<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>FINANCIAL MANAGEMENT</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Financial Management</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
This course trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	Familiarize Participants with Fundamentals of Financial Management in an Organization.					
<b>CO 2</b>	Explore & Develop the Financial Environment in which Firms & Managers must Operate.					
<b>CO 3</b>	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.					
<b>CO 4</b>	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.					
<b>CO 5</b>	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.					
<b>Unit -I</b>						<b>[12 Periods]</b>
Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance – Role of a Financial Manager - Time Value of Money- Risk and return- The capital asset pricing model(CAPM)						
<b>Unit -II</b>						<b>[12 Periods]</b>
Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock –Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.						
<b>Unit -III</b>						<b>[12 Periods]</b>
Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure - Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.						
<b>Unit -IV</b>						<b>[12 Periods]</b>
Dividend Classification - Sources Available for Dividends - Dividend Policy - Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.						
<b>Unit -V</b>						<b>[12 Periods]</b>
Working Capital Management - Concepts - Importance – Determination of Working Capital- Budgeting-Importance-Objectives and Preparation of Various Budget.						
<b>Text Book</b>						
I. M. Pandey - Financial Management						
<b>Reference Books</b>						
Khan and Jain - Financial Management - A Conceptual Approach						

Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

**Mapping of Course Outcomes with Program Outcomes**

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
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<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>FINANCIAL MANAGEMENT – Practical</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Financial Management</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
<p>This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.</p>						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Familiarize Participants with Fundamentals of Financial Management in an Organization.					
<b>CO2</b>	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.					
<b>CO3</b>	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.					
<b>CO4</b>	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.					
<b>CO5</b>	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.					
<b>Unit- I</b>						<b>[12 Periods]</b>
<p>Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided to upgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required and the timings. This will help the company in linking the investment and the financing decisions on a continuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. He also collected the relevant data about the profit estimates in the coming years. By doing this, he wanted to be sure about the availability of funds from the internal sources of the business. For the remaining funds he is trying to find out alternative sources from outside. Identify the financial concept discussed in the above paragraph. Also state the objectives to be achieved by the use of financial concept, so identified.</p>						
<b>Unit -II</b>						<b>[12 Periods]</b>

“A business that doesn’t grow dies”, says Mr. Shah, the owner of Shah Marble Ltd. with glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cash flow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Seth also suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time the interest on loan is a tax deductible expense for computation of tax liability. After due deliberations with Mr.Seth, Mr.Shah decided to raise funds from a financial institution.

Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.

State the four factors affecting the concept as identified in part (1) above which have been discussed between Mr. Shah and Mr. Seth.

**Unit -III**

**[12 Periods]**

Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organic products, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to ‘raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30%. In the context of the above case:

What are the two conditions necessary for taking advantage of trading on equity?

Assuming the expected rate of return on investment to be same as it was for the current year i.e. 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

**Unit -IV**

**[12 Periods]**

Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and stable dividend over past five years. In context of the above case:

✚State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.

✚Why do you think small investors are happy with the company for declaring stable dividend?

**Unit- V**

**[12 Periods]**

Abhishek Ltd' is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well-managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments. It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement. The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

**Textbook**

I. M. Pandey – Financial Management.

**Reference**

1. Khan and Jain - Financial Management - A Conceptual Approach
2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
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<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>BUSINESS LAW</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Business Law</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
The prime purpose of business law is to maintain order, resolve disputes, establish generally accepted standards, protect rights and liberties when it comes to business and its relation to other businesses, government authorities, and the customers.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	To know the source and origin of business law					
<b>CO2</b>	To know the contract process in business					
<b>CO3</b>	To know the Rights of indemnity holder and indemnifier					
<b>CO4</b>	To know the Relation of Principal and third parties					
<b>CO5</b>	To gain knowledge of Rules relating delivery of goods					

<b>Unit -I</b>	<b>[12 Periods]</b>
Business Law - Introduction- Meaning- Objectives - Sources- origin - (custom-law of England - Equity precedents nature of law.) Indian Contract Act,1872 – Contract- Definition- Obligation- Nature and Kinds of Contract - Elements of a Valid Contract -Formation of Contract.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract	
<b>Unit- III</b>	<b>[12 Periods]</b>
Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee- Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage- Meaning and definitions.	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent - Relation of Principal and third parties - Termination of Agency.	
<b>Unit- V</b>	<b>[12 Periods]</b>
Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Right of unpaid seller - Auction sale - Rules relating delivery of goods.	
<b>Text Book</b>	
1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.	

**Reference Books:**

1. Business Law – V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai.
2. Commercial Law – M.C.Shukla, - S.Chand&Sons., New Delhi.

**Mapping of Course Outcomes with Program Outcomes**

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Course Outcomes	Program Outcomes									Program Specific Outcomes			
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CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1



<b>BUSINESS LAW (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Business Law</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
To Familiarize the concept of business law, Fundamentals, Tools, Techniques and its significance in the Liberalized business environment students can learn the law and legal principles in various subject areas.						
<b>Course Focus On:</b> Skill Development.						
<b>Course Outcome</b>						
<b>CO 1</b>	To know about the contract Act.					
<b>CO 2</b>	To evaluate breach of contract.					
<b>CO 3</b>	To analyze partnership Act.					
<b>CO 4</b>	To evaluate sales Act in India.					
<b>CO 5</b>	To know about bailment, guarantees and warranties					

<b>Unit- I</b>	<b>[12 Periods]</b>
Contract – Case study	
<b>Unit- II</b>	<b>[12 Periods]</b>
Breach of contract – case study	
<b>Unit- III</b>	<b>[12 Periods]</b>
Partnership deed – case study	
<b>Unit- IV</b>	<b>[12 Periods]</b>
Finder of lost goods – case study	
<b>Unit- V</b>	<b>[12 Periods]</b>
Termination of agency – case study	
<b>Text Book</b>	
1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.	
<b>Reference Books:</b>	
1. Business Law – V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai-91.	
2. Commercial Law – M.C.Shukla, - S.Chand&Sons.,New Delhi.	

**Mapping of Course Outcomes with Program Outcomes**

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<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
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<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>International Financial Management</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Theory</b>
<b>Introduction</b>						
The aim of the course is to give students an understanding of how and why financial strategies and policies are determined in international companies, and what is behind managers' decisions on corporate finance.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	To know the different about international financial management compared to domestic financial management					
<b>CO 2</b>	understand how the value of a company is affected by managements choice of capital structure and dividend policy.					
<b>CO 3</b>	To understand the role as a global citizen and the global impact of the foreign exchange market.					
<b>CO 4</b>	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance					
<b>CO 5</b>	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance					
<b>Unit -I</b>					<b>[12 Periods]</b>	
Introduction: An overview, Importance - nature and scope of International Financial Management - Domestic FM Vs. IFM - International Business Methods - Recent changes and challenges in International Financial Management.						
<b>Unit- II</b>					<b>[12 Periods]</b>	
Foreign Trade Finance: -concept of foreign trade finance-concepts of financing exports and financing imports and documentary collections-factoring, forfeiting and countertrade-International Capital Structure- international capital structure-cost of capital-the capital structure of MNCs-cost of capital in segmented versus integrated markets						
<b>Unit- III</b>					<b>[12 Periods]</b>	
Foreign Exchange Market: Function and Structure of the Forex markets - major participants - types of transactions and settlements dates- Foreign exchange quotations - Process of arbitrage - speculation in the forward market - Currency Futures and Options Markets - Overview of the other markets – Euro currency market-Euro credit market-Euro bond market-International Stock market.						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Exchange Rates: Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates – exchange rate systems. Managing Foreign exchange Risk. International arbitrage and interest rate parity.						

<b>Unit- V</b>										<b>[12 Periods]</b>			
Relationship between inflation, interest rates and exchange rates – Purchasing Power Parity - International Fisher Effect – Fisher Effect- Interest Rate parity-Expectations theory													
<b>Text Book</b>													
1. Alan. C Shapiro & Peter Moles – International Financial Management													
2. Prof. Madhu VIJ - International Financial Management													
<b>Reference Books</b>													
1. Advanced Financial Management: Kohok, M. A., Everest Publishing House													
2. International Financial Management: Eun, C. S/ Resnick, B. G. TMH Publication													
3. International Financial Management: Apte, P. G. TM													
<b>Mapping of Course Outcomes with Program Outcomes:</b>													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
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<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>INTERNATIONAL FINANCIAL MANAGEMNT (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>International Financial Management</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b> The aim of the course is to give students an understanding of how and why financial strategies and policies are determined in international companies, and what is behind managers' decisions on corporate finance.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	To know the different about international financial management compared to domestic financial management					
<b>CO 2</b>	understand how the value of a company is affected by managements choice of capital structure and dividend policy.					
<b>CO 3</b>	To understand the role as a global citizen and the global impact of the foreign exchange market.					
<b>CO 4</b>	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance					
<b>CO 5</b>	understand that international financial management requires an understanding of cultural, historical and institutional differences with a potential effect on corporate governance					
<b>Unit -I</b>					<b>[12 Periods]</b>	
Case Study						
<b>Unit -II</b>					<b>[12 Periods]</b>	
Case Study						
<b>Unit -III</b>					<b>[12 Periods]</b>	
Case Study						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Case Study						
<b>Unit -V</b>					<b>[12 Periods]</b>	
Case Study						
<b>Text Book</b> 1. Alan. C Shapiro & Peter Moles – International Financial Management						
<b>Reference Books</b> 1. Advanced Financial Management: Kohok, M. A., Everest Publishing House 2. International Financial Management: Eun, C. S/ Resnick, B. G. TMH Publication						

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<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>TAXATION</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Taxation</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO 1</b>	To know about various basic concepts used in Income tax Act.					
<b>CO 2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income					
<b>CO 3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.					
<b>CO 4</b>	Described about the provisions of salary income, House property & business or profession and their computation					
<b>CO 5</b>	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable					

<b>Unit -I</b>	<b>[12 Periods]</b>
Income Tax – Introduction – Definition – Assessment year – Financial year – previous year – Gross total income – Net total income- Agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status- Scope of total income on the basis of residential Status - Exempted income under section 10- Deduction U/S 80C to 80U	
<b>Unit -II</b>	<b>[12 Periods]</b>
Heads of Income: Income from salary - Income from house property.	
<b>Unit- III</b>	<b>[12 Periods]</b>
Income from Business or Profession - Capital gains.	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.	
<b>Unit -V</b>	<b>[12 Periods]</b>
Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.	

**Textbook**

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

**Reference Books**

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, NewDelhi.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2020-21), Sahitya Bhawan Publications, Calcutta.

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1



<b>TAXATION (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Taxation</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	To know about various basic concepts used in Income tax Act.					
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income					
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.					
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation					
<b>CO5</b>	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable					
<b>Unit -I</b>	<b>[12 Periods]</b>					
Calculate the liability of Mr. Hasan for the assessment year 2019-2020 Net Agricultural Income 50,000 Non- Agricultural Income -3,25,000.						
<b>Unit- II</b>	<b>[12 Periods]</b>					
Prepare Statement of Income from salary						
<b>Unit -III</b>	<b>[12 Periods]</b>					
Prepare Statement Income from Business or Profession						
<b>Unit -IV</b>	<b>[12 Periods]</b>					
Draft a report on Computation of total income						
<b>Unit -V</b>	<b>[12 Periods]</b>					
Demo on E-Filing returns						
<b>Textbook</b>						
1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.						
<b>Reference Books</b>						
1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.						
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.						

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>CONSUMER BEHAVIOUR</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Consumer Behaviour</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	To acquire knowledge on concept caller buyer and buyer's behavior					
<b>CO2</b>	To study about the motivation					
<b>CO3</b>	To gain knowledge on customers personality					
<b>CO4</b>	To know about the consumers perception					
<b>CO5</b>	To gain knowledge about consumer attitudes					

<b>Unit- I</b>	<b>[12 Periods]</b>
Introduction - Consumer Behaviour and Consumer Research - Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users & Organisations as Buyers - Development of Marketing Concept <small>Admitted in B.Com (A &amp; F) from the academic year 2021-2022 &amp; onwards Regulation-2021</small>	
<b>Unit- II</b>	<b>[12 Periods]</b>
Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defense Mechanisms - Motive Arousal - Motivational Theories - Maslow’s hierarchy of needs – Motivation Research	
<b>Unit- III</b>	<b>[12 Periods]</b>
Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality – emotions	
<b>Unit- IV</b>	<b>[12 Periods]</b>
Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions	
<b>Unit- V</b>	<b>[12 Periods]</b>
Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies	
<b>Text Book</b> 1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.	
<b>Reference Books</b> 1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi,2003 2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi,2003	

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>CONSUMER BEHAVIOUR (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Consumer Behaviour</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
This course Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	To acquire knowledge on concept caller buyer and buyer's behavior					
<b>CO2</b>	To study about the motivation					
<b>CO3</b>	To gain knowledge on customers personality					
<b>CO4</b>	To know about the consumers perception					
<b>CO5</b>	To gain knowledge about consumer attitudes					

<b>Unit -I</b>	<b>[12 Periods]</b>
<b>Summary</b>	
<p>The case let explains how Bharat Electronics Limited (BEL) and Electronics Corporation of India Limited (ECIL), Government of India undertakings, developed Electronic Voting Machines (EVMs) for use in the Indian elections. How these machines increased the efficiency of the Indian electoral process and how the general public accepted these innovative machines are also dealt with. A comparative study is made of the Indian EVMs and the voting machines used in USA.</p>	
<b>Issues:</b>	
<ul style="list-style-type: none"> <li>» How EVMs increased the efficiency of election process in India</li> <li>» How the general public in India accepted the EVMs</li> <li>» The advantages of Indian EVMs over voting machines used in USA</li> </ul>	
<p>The Electronic Voting Machines (EVMs) which were used in the Indian General Elections of 2004 caught the attention of many observers throughout the world. These EVMs were developed by the Government of India (GoI) owned defence equipment manufacturing units, Bharat Electronics Limited (BEL), and the Electronics Corporation of India Limited (ECIL), according to the specifications provided by the Election Commission of India (ECI).</p> <p>The foundation for the use of the EVMs for elections in India was laid with the amendment in 1989 of the Representation of the People Act, 1951, to enable the recording of votes using EVMs as prescribed by the ECI...</p>	
<b>Questions for Discussion:</b>	
1. What are the attributes which enabled the electronic voting machines to be used on a large scale in the elections of India?	
<b>Unit- II</b>	<b>[12 Periods]</b>

**Summary**  
Starbucks' service strategy encompassed providing a good product accompanied by customer friendly service and attractive ambience. The case let speaks about the kind of customer relations Starbucks followed, which was one of the reasons that so many consumers of Starbucks went in for repeat purchases. The case let also indicates how Starbucks developed goodwill among the public by bonding with the local community.

**Issues**

- » The reasons that make consumers loyal to an organization
- » The ways in which an organization tries to enhance value for the customer during the purchase process
- » Why organizations take care of a good purchase experience rather than just focusing on the purchase product/service

Starbucks is known around the world for the unique blends of coffee it serves its customers through its coffee service outlets in 35 countries (Refer Exhibit for coffee varieties sold at Starbucks). Along with coffee, the company also sold a line of premium tea, cookies, snacks, espresso machines, and coffee brewers.

The company, founded in 1971 at Seattle, US, opened its first international outlet in 1996 at Tokyo, Japan. The company had consolidated net revenue of US\$ 5.3 billion in fiscal 2004. More than coffee, it was the Starbucks experience that made customers come back to the store...

**Questions for Discussion:**  
"More than coffee, it was the Starbucks experience that made customers come back to the store." Assess the service strategies followed by Starbucks.  
Why did the buying pattern at Starbucks depict loyalty on the part of customers toward the store?

<b>Unit- III</b>	<b>[12 Periods]</b>
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**Summary**  
The case let 'HSBC - The Local Bank of the World' explains the factors which led to the consolidation of the various banks owned by the HSBC Group under a single brand name - HSBC. It also looks into the change in HSBC's advertising strategy after the consolidation which led to the introduction of 'The Local Bank of the World' tagline in its advertisements. The impact of these changes on HSBC's brand name is also explained.

**Issues**

- » The impact of 'one size fits all' strategy followed by many MNCs
- » The need for a unified brand name
- » The importance of understanding local culture for an organization

In 2005, HSBC was one of the world's largest banking and financial institutions. Headquartered in London, the bank had a network of 9,700 offices spread across 77 countries in Europe, America, Asia-Pacific region, the Middle East, and Africa.

In the late 1980s, when William Purves, (Purves) took over as chairperson of HSBC, it was relatively unknown outside Asia. Purves acquired about a dozen bank brands and changed HSBC into a global bank.

Thus, under Purves, HSBC consolidated about a dozen brands that it had acquired, 5,500 offices, and 1,200 financial services subsidiaries which were spread across different countries, with a philosophy of "Think Globally, Act Locally"...

**Questions for Discussion**  
What are the initiatives taken by HSBC to target consumers across various cultures?  
2. What were the drawbacks of the 'think, globally, act locally' strategy adopted by William Purves? What prompted HSBC to re-brand?

<b>Unit- IV</b>	<b>[12 Periods]</b>
<p><b>Summary</b> The case let examines how Big Bazaar, a hypermarket from Pantaloons Retail (India) Ltd., emerged as a success story in the Indian retail scenario. Big Bazaar came out with innovative marketing schemes which attracted the middle class consumers to the retail store. The case let details how Big Bazaar went into tie-ups with some of the manufacturers, which helped the company offer goods at low prices to its customers.</p> <p><b>Issues</b> » How organized retail can cater to the needs of lower middle class consumers » How organized retail can offer lower prices to consumers for the merchandise » The effectiveness of promotions undertaken by hypermarkets</p> <p><b>Introduction</b> Pantaloons Retail (India) Ltd. (PRIL), started out in 1987 as Manz Wear Pvt. Ltd., dealing primarily, in menswear. In 1993-94, the company launched Pantaloons Shoppe as complete menswear stores. In 1997-98, PRIL introduced Pantaloons stores, targeting middle class families. The company was the first among the retail players in India, to turn public in 1991 to fuel its growth...</p> <p><b>Questions for Discussion</b> "We are not in the business of selling ambience, but in the business of giving the best possible deals to our consumers," said Kishore Biyani, Managing Director, PRIL. How did Big Bazaar offer the 'best possible deals and discounted prices to its consumers? Biyani opined that Biz Bazaar was focused on giving the best possible deals to its customers, rather than focusing on the ambience of the store. Is ambience irrelevant for discount stores?</p>	
<b>Unit -V</b>	<b>[12 Periods]</b>
<p><b>Summary</b> The case let, Pet Services in India: From Bow-Bow to Wow-Wow explains the growing need for the pet services business in India. With the increase in the number of double income households and the increasing insecurity among the members of urban households, the number of people owning pets has also gone up. The entry of multinational firms offering products and services related to pets has affected the pet service market which existed in India.</p> <p><b>Issues</b> » The impact of changes in social structures on businesses » How the entry of established players brings about a change in consumer behaviour » Understanding the reasons behind the growth of pet service business in India</p> <p><b>Introduction</b> In 2000, Mars Inc., a \$14 billion US giant in dog food, entered the Indian market through its wholly-owned subsidiary, Effem India Pvt. Ltd. The company started its operations in India with its Pedigree dog food brand. Mars was not the only international player showing interest in this market. Nestlé Purina Petcare company, part of international food giant Nestlé, also entered the Indian pet products market with its Purina brand in 2003...</p> <p><b>Questions for Discussion</b> 1. "One pet owner proclaimed, 'Our pets are our kids.'" Assess the changes in the Indian society that has resulted in the growth of pet services in India? "Indian pet owners have traditionally fed pets with home-cooked food. But the trend is rapidly changing in favour of branded pet foods, because these provide balanced diet and pets do have specialized nutritional needs." How did the belief systems prevalent in the Indian families influence the dietary patterns of the pets?</p>	

**Text Book**

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

**Reference Books**

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi,2003

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1



MARKETING MANAGEMENT						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Marketing Management	4	5	0	0	Theory
<b>Introduction</b> This course helps to attain basic skills of Marketing Management strategies and conditions.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	To understand Principles of marketing management, market segmentation Product life cycle, pricing, branding					
<b>CO2</b>	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.					
<b>CO3</b>	To provide opportunities to analyse marketing activities within the firm					
<b>CO4</b>	To apply marketing concepts and theories to realistic marketing situations					
<b>CO5</b>	To getting knowledge about branding and advertising					

<b>Unit -I</b>	<b>[12 Periods]</b>
Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.	
<b>Unit -II</b>	<b>[12 Periods]</b>
Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.	
<b>Unit- III</b>	<b>[12 Periods]</b>
The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.	
<b>Unit- V</b>	<b>[12 Periods]</b>
Branding Decisions: Brand-Brand Image, Brand Identity - Brand Personality - Positioning and leveraging the brands - Brands Equity - Advertising - Online marketing - E- marketing; Digital plat forms.	
<b>Text book</b> 1. Philip Kotler -- Marketing Management Sultan Chands and Sons, New Delhi2	
<b>Reference Books</b>  1. Rajan Nair - Marketing Management . Cundiff and Still- Fundamentals of Modern Marketing	

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>MARKETING MANAGEMENT (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Marketing Management</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
This course helps to attain basic skills of Marketing Management strategies and conditions. <b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding					
<b>CO2</b>	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.					
<b>CO3</b>	To provide you with opportunities to analyze marketing activities within the firm					
<b>CO4</b>	To allow you to apply marketing concepts and theories to realistic marketing situations					
<b>CO5</b>	To learn about the marketing management process.					
<b>Unit -I</b>					<b>[12 Periods]</b>	
Submit report any four functions of marketing (Field Work)						
<b>Unit- II</b>					<b>[12 Periods]</b>	
Submit report market segmentation (Field Work)						
<b>Unit- III</b>					<b>[12 Periods]</b>	
Submit demo for product mix						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Submit demo for price fixation of a new product						
<b>Unit- V</b>					<b>[12 Periods]</b>	
List out different ways of promoting brand						
<b>Text book</b>						
1. Philip Kotler -- Marketing Management Sultan Chands and Sons, New delhi						
<b>Reference Books</b>						
1. Rajan Nair - Marketing Management						
2. Cundiff and Still- Fundamentals of Modern Marketing						

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>INTERNATIONAL FINANCE</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>International Finance</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b>						
International Finance will introduce students to global financial markets and operations of multinational firms. The course will be taught on-site students will benefit from their visits to some of the world's most important financial institutions. Background information will be provided prior to the Internet links and electronic correspondence. Topics to be discussed will include foreign exchange markets, international financial markets, international banking, currency derivative markets, euro markets, risk management, and investment decisions in the global market place.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Assess the environment of international finance and its implications on international business.					
<b>CO2</b>	Define and measure foreign exchange risks and to identify risk management strategies.					
<b>CO3</b>	Apply the Integrate global developments with the changing business environment in India.					
<b>CO4</b>	Generalize the process and techniques used to make international investment decisions.					
<b>CO5</b>	Analyses the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.					
<b>Unit -I</b>					<b>[12 Periods]</b>	
International Financial Environment- The Importance, Rewards & Risk of International Finance- Framework Overview of International Economic Institutions -Goals of MNC- International Business Methods – Exposure to International Risk- International Monetary System.						
<b>Unit -II</b>					<b>[12 Periods]</b>	
International Financial Market Rate Movements-Creation of Euro – Euro Currency Market – European Monetary System – Basic Concept of International Monetary Market – International Money Market Instruments – International Flow of Funds- Balance of Payments (BOP)- Fundamentals of BOP- Accounting Components of BOP- Factors Affecting International Trade and Capital Flows, Agencies That Facilitate International Flows- BOP, Equilibrium & Disequilibrium.						
<b>Unit- III</b>					<b>[12 Periods]</b>	
International Investment Decisions: International Investment Decisions - Foreign Direct Investment- International Portfolio Investment, International Capital Budgeting- Evaluation and Management of Political Risk- Foreign Exchange Market- Difference Between Fixed and Floating Rate – Exchange Spot, Forward, Futures Options and Swaps- Arbitrage and Speculation in Foreign Exchange Market.						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Forex Management Origin and Concept of Foreign Exchange –Word Bank Exchange Rate Mechanism – Factors Influence Exchange Rate – Purchasing Power Parity – Real Interest Parity – Parities Conditions and Managerial Implication – Time Sources Forecasting Model – International Fisher's Effect.						
<b>Unit- V</b>					<b>[12 Periods]</b>	
Foreign Exchange Exposure- Managing Transaction- Transaction and Operating Exposure Techniques for Covering the Foreign Exchange Risk-Internal and External Techniques of Risk-						

International Financial Market Instruments-International Equities- ADR And GDR- Foreign Bond and Euro Bond- Short Term And Medium Term Instruments.

**Text Book**

1. Buckley Adrian Multinational finance – PHI, New Delhi

**Reference Book**

1. Shapiro A C, Multinational financial management – PHI, New Delhi
2. Levi D, Maurice, International finance –Routledge

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1

INTERNATIONAL FINANCE (Practical)						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	International finance	2	0	0	4	Practical
<p><b>Introduction</b> International Finance will introduce students to global financial markets and operations of multinational firms. The course will be taught on-site students will benefit from their visits to some of the world's most important financial institutions. Background information will be provided prior to the Internet links and electronic correspondence. Topics to be discussed will include foreign exchange markets, international financial markets, international banking, currency derivative markets, euro markets, risk management, and investment decisions in the global market place.</p> <p><b>Course Focus On:</b> Skill Development</p>						
<b>Course Outcome</b>						
<b>CO1</b>	Assess the environment of international finance and its implications on international business.					
<b>CO2</b>	Define and measure foreign exchange risks and to identify risk management strategies.					
<b>CO3</b>	Apply the Integrate global developments with the changing business environment in India.					
<b>CO4</b>	Generalize the process and techniques used to make international investment decisions.					
<b>CO5</b>	Analyses the nature and functioning of foreign exchange markets, determination of exchange rates and interest rates and their forecasting.					
<b>Unit- I</b>					<b>[12 Periods]</b>	
Case study						
<b>Unit -II</b>					<b>[12 Periods]</b>	
Case study						
<b>Unit- III</b>					<b>[12 Periods]</b>	
Case study						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Case study						
<b>Unit -V</b>					<b>[12 Periods]</b>	
Case study						
<b>Text Book</b>						
1. Murthy E.N, International Finance & Risk Management.						
<b>Reference</b>						
1. Avadhani B.K, International Finance Theory and Practice, HPH						
2. Aswathanarayana T & K. Rajeswari – International Finance – VBH						

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1



<b>ORGANISATIONAL BEHAVIOUR</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Organisational Behaviour</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>
<b>Introduction</b> To enable the students to acquire and develop skills to take rational decisions in the Organisational Behaviour process. Human resources are always been observed as important in managing organizations						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Demonstrate the applicability of the concept of organizational behaviour and its nature					
<b>CO2</b>	To analyzing the complexities associated with management of individual behavior in th organization.					
<b>CO3</b>	To demonstrate the leadership skills and become a good leader					
<b>CO4</b>	To equip the students knowledge with Morale and Productivity and their importance.					
<b>CO5</b>	Demonstrate how the organizational behaviour can integrate in understanding the stress and role of counsellor.					

<b>Unit -I</b>	<b>[12 Periods]</b>
Organisational Behaviour – Concept – Nature - Organisational Behaviour Models and other similar fields of study – Disciplines contributing to Organisational Behaviour.	
<b>Unit- II</b>	<b>[12 Periods]</b>
Individual Behaviour – Perception – Personality – Group Dynamics – Formal and Informal Groups, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision – making.	
<b>Unit- III</b>	<b>[12 Periods]</b>
Leadership – Concept – Qualities of effective Leadership – Leadership Styles. Power and Authority - Definition of Power – Types of Power	
<b>Unit -IV</b>	<b>[12 Periods]</b>
Definition of Authority – Characteristics – Types of Authority. Morale – Concept – importance - Morale and Productivity – Measurement of Morale – Steps to improve Morale in an organization.	
<b>Unit- V</b>	<b>[12 Periods]</b>
Stress management—meaning, types of stress- consequences of work stress. Counselling -meaning - Importance of counsellor - types of counselling - merits of counselling.	
<b>Text Book</b> 1. Organisation Theory and Behaviour – V.S.P. RAO & D.S. Narayana	
<b>Reference Books</b> 1. Organisational Behaviour – L.M.PRASAD 2. Organisational Behaviour – Dr. P.C. SEKAR	

**Mapping of Course Outcomes with Program Outcomes**

<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>ORGANISATIONAL BEHAVIOUR (Practical)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Organisational Behaviour</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>Practical</b>
<b>Introduction</b>						
To enable the students to acquire and develop skills to take rational decisions in the Organisational Behaviour process. Human resources are always been observed as important in managing organizations.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Demonstrate the applicability of the concept of organizational behaviour and its Nature					
<b>CO2</b>	To analyzing the complexities associated with management of individual behavior in the organization.					
<b>CO3</b>	To demonstrate the leadership skills and become a good leader					
<b>CO4</b>	To equip the students knowledge with Morale and Productivity and their importance.					
<b>CO5</b>	Demonstrate how the organizational behaviour can integrate in understanding the stress and role of counsellor.					
<b>Unit- I</b>					<b>[12 Periods]</b>	
Models of Organisation.						
<b>Unit- II</b>					<b>[12 Periods]</b>	
Formal and informal group – case study						
<b>Unit- III</b>					<b>[12 Periods]</b>	
Leadership – Case study						
<b>Unit- IV</b>					<b>[12 Periods]</b>	
Morale and Productivity – case study.						
<b>Unit- V</b>					<b>[12 Periods]</b>	
Stress management – case study.						
<b>Text Book</b>						
1. Organisation Theory and Behaviour – V.S.P. RAO & D.S. Narayana						
<b>Reference Books</b>						
1. Organisational Behaviour – L.M.PRASAD						
2. Organisational Behaviour – Dr. P.C. SEKAR						

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<b>Mapping of Course Outcomes with Program Outcomes:</b>													
<b>Course Outcomes</b>	<b>Program Outcomes</b>									<b>Program Specific Outcomes</b>			
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<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>DIGITAL MARKETING</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
	<b>Digital Marketing</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>Theory</b>
<b>Introduction:</b>						
<p>The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success; to develop a digital marketing plan; to make SWOT analysis; to define a target group; to get introduced to various digital channels, their advantages and ways of integration; how to integrate different digital media and create marketing content; how to optimize a Web site and SEO optimization.</p>						
<b>Course Focus On: Skill Development</b>						
<b>Course Outcome:</b>						
<b>CO1</b>	: Create an effective digital marketing strategy for different types of businesses					
<b>CO2</b>	: Understand the importance of creating great user experience for the users					
<b>CO3</b>	: Developing content which is engaging, error-free and which is unique and non plagiarized					
<b>CO4</b>	: Analyze the target audience, selection of the right channels, budgets and messages to be communicated					
<b>CO5</b>	: Apply how to create compelling and engaging content for social media channels					
<b>Unit - I</b>					<b>[12Periods]</b>	
Introduction to the Course and Work plan- Introduction of the digital marketing - Digital vs. Real Marketing -Digital Marketing Channels.						
<b>Unit -II</b>					<b>[12Periods]</b>	
Creating initial digital marketing plan -Content management - SWOT analysis -Target group analysis						
<b>Unit- III</b>					<b>[12Periods]</b>	
Introduction to CRM -CRM platform -CRM models Business opportunities and Instagram options - Optimization of Instagram profiles -Integrating Instagram with a Web Site and other social networks - Keeping up with post						
<b>Unit- IV</b>					<b>[12Periods]</b>	
E-mail marketing - E-mail marketing plan - E-mail marketing campaign analysis- Digital Marketing.						
<b>Unit- V</b>					<b>[12Periods]</b>	

Budgeting - resource planning - cost estimating - cost budgeting - cost control

**Text Book**

1. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Damian Ryan, Kindle Edition, 2014.

**Reference Books**

1. Fundamentals of Digital Marketing, Bhatia Puneet, Kindle Edition, 2016.
2. The Art of Digital Marketing : The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns Hardcover, Lan Dodson, Kindle Edition, 2016.

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1

<b>DIGITAL MARKETING ( PRACTICAL)</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
	<b>Digital Marketing</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>Theory</b>
<b>Introduction:</b>						
<p>The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success; to develop a digital marketing plan; to make SWOT analysis; to define a target group; to get introduced to various digital channels, their advantages and ways of integration; how to integrate different digital media and create marketing content; how to optimize a Web site and SEO optimization.</p>						
<b>Course Focus On: Skill Development</b>						
<b>Course Outcome:</b>						
<b>CO1</b>	: Create an effective digital marketing strategy for different types of businesses					
<b>CO2</b>	: Understand the importance of creating great user experience for the users					
<b>CO3</b>	: Developing content which is engaging, error-free and which is unique and non plagiarized					
<b>CO4</b>	: Analyze the target audience, selection of the right channels, budgets and messages to be communicated					
<b>CO5</b>	: Apply how to create compelling and engaging content for social media channels					
<b>Unit- I</b>					<b>[12Periods]</b>	
Case study.						
<b>Unit- II</b>					<b>[12Periods]</b>	
Case study.						
<b>Unit -III</b>					<b>[12Periods]</b>	
Case study.						
<b>Unit- IV</b>					<b>[12Periods]</b>	
Case study.						
<b>Unit -V</b>					<b>[12Periods]</b>	
Case study.						

**Text Book**

1. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Damian Ryan, KindleEdition, 2014.

**Reference Books**

1. Fundamentals of Digital Marketing, Bhatia Puneet, Kindle Edition, 2016.

The Art of Digital Marketing : The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns Hardcover, Lan Dodson, Kindle Edition, 2016.

**Mapping of Course Outcomes with Program Outcomes**

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1



**TREASURY MANAGEMENT**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Treasury Management</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

Whether large or small, every business needs to administer to its financial assets and manage its holdings. Some of the main objectives of treasury management are to optimize a company's liquidity, protect against financial risk and make sound financial investments. Treasury management broadly includes cash management, corporate finance and financial risk management. The main aim of this course is assist participants to be better equipped at managing financial risks in a treasury environment. A range of case studies and practical exercises bring the theory to life and make the course a stimulating and enjoyable experience for students.

**Course Focus On: Skill Development**

**Course Outcome:**

<b>CO1</b>	: Identify and develop key strategies for treasury management
<b>CO2</b>	: Ascertain the application and valuation of financial instruments
<b>CO3</b>	: Apply the principles learnt in a half day case study
<b>CO4</b>	: Create familiarity with the practical requirements of the accounting standards relevant to treasury management.
<b>CO5</b>	: Evaluate Network with other finance and treasury professionals

<b>Unit -I</b>	<b>[12Periods]</b>
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Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management, need and benefits, functions and Treasury exposures. Organization structure of treasury.

<b>Unit- II</b>	<b>[12Periods]</b>
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Financial Markets: The Money Market - money market, types of financial markets (the other is capital market). Money market instruments and regulation of the market. Capital Market - type of financial markets viz. capital market. Stock market (both equity and preference) and debt market. Regulation of capital market, commodity markets.

<b>Unit -III</b>	<b>[12Periods]</b>
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RBI and the Foreign Exchange Market - Crucial role of our country's central bank i.e. Reserve Bank of India (RBI) in forex management. Development of forex market in India is delineated, capital account convertibility, and Foreign Exchange Management Act (FEMA) is introduced.

<b>Unit- IV</b>	<b>[12Periods]</b>
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Liquidity Planning and Managing Cash Assets - Introduction of treasury management – liquidity –planning and control of liquidity CMS or cash management systems (both domestic and international), role of working capital management in liquidity.

<b>Unit- V</b>	<b>[12Periods]</b>
Treasury Risk Management - Treasury risks, function the market risks role of asset-liability management. Integrated Treasury – Introduction, responsibilities of Treasury. Accounting risks associated with financial reporting and disclosure of treasury exposures in the balance sheet.	
<b>Text Book</b>	
1. Treasury Management: The Practitioner’s Guide by Steven M. Bragg(Author)	
<b>Reference Books</b>	
1. The Treasury Bond Basis: An in-Depth Analysis for Hedgers, Speculators, and Arbitrageurs (McGraw-Hill Library of Investment and Finance) by Galen Burghardt (Author), Terry Belton(Author)	
2. Treasury Finance and Development Banking, + Website: A Guide to Credit, Debt, and Risk by BiagioMazzi(Author)	

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	2	3	3	1		3	1		3	3	1	2	1
<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>SEMESTER – VI</b>						
<b>TREASURY MANAGEMENT ( Practical)</b>						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Treasury Management</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>Practical</b>
<b>Introduction:</b>						
<p>Whether large or small, every business needs to administer to its financial assets and manage its holdings. Some of the main objectives of treasury management are to optimize a company's liquidity, protect against financial risk and make sound financial investments. Treasury management broadly includes cash management, corporate finance and financial risk management. The main aim of this course is assist participants to be better equipped at managing financial risks in a treasury environment. A range of case studies and practical exercises bring the theory to life and make the course a stimulating and enjoyable experience for students.</p>						
<b>Course Focus On: Skill Development.</b>						
<b>Course Outcome:</b>						
	<b>CO1</b>	Identify and develop key strategies for treasury management				
	<b>CO2</b>	Ascertain the application and valuation of financial instruments				
	<b>CO3</b>	Apply the principles learnt in a half day case study				
	<b>CO4</b>	Create familiarity with the practical requirements of the accounting standards relevant to treasury management.				
	<b>CO5</b>	Evaluate Network with other finance and treasury professionals				
<b>Unit -I</b>					<b>[12Periods]</b>	
Case Study						
<b>Unit- II</b>					<b>[12Periods]</b>	
Case Study						
<b>Unit- III</b>					<b>[12Periods]</b>	
Case Study						
<b>Unit- IV</b>					<b>[12Periods]</b>	
Case Study						
<b>Unit- V</b>					<b>[12Periods]</b>	

Case Study
<p><b>Text Book</b> Treasury Management: The Practitioner's Guide by Steven M. Bragg(Author)</p> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>2The Treasury Bond Basis: An in-Depth Analysis for Hedgers, Speculators, and Arbitrageurs (McGraw-HillLibrary of Investment and Finance) by Galen Burghardt (Author), Terry Belton(Author)</li> <li>Treasury Finance and Development Banking, + Website: A Guide to Credit, Debt, and Risk by Biagio Mazzi(Author)</li> </ol>

### Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		3		3	1	3	3	3	1	2	1

### ALLIED PAPER SYLLABUS

MANAGERIAL ECONOMICS						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Managerial Economics	4	5	0	0	Theory
<b>Introduction</b>						
This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Apply economic reasoning to the analysis of selected contemporary economic Problems					
<b>CO2</b>	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed					
<b>CO3</b>	Analyse the efficiency and equity implications of government interference in Markets					
<b>CO4</b>	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems					
<b>CO5</b>	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy					

<b>Unit- I</b>	<b>[12 Periods]</b>
Meaning and Importance of Managerial Economics: Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.	
<b>Unit- II</b>	<b>[12 Periods]</b>
Demand Forecasting- Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.	
<b>Unit -III</b>	<b>[12 Periods]</b>
Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply– Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.	
<b>Unit- IV</b>	<b>[12 Periods]</b>
Introduction – Meaning of Production and Production Function – Cost of Production.	
<b>Unit- V</b>	<b>[12 Periods]</b>

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

**Textbook**

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company- 2004

**Reference**

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University

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	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
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<b>CO2</b>	1	1	3	1	2	1		1	1	3		1	3
<b>CO3</b>	1		3		1	3		1	1		2		3
<b>CO4</b>	3	1		2		3	1		3		3		3
<b>CO5</b>	3	1		3		3	1	3	3	3	1	2	1

<b>CONSUMER AFFAIRS</b>						
<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Consumer Affairs</b>	4	5	0	0	Theory
<b>Introduction</b>						
This paper familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an un of the procedure of redress of consumer complaints, and the role of different agencies in establishing pro service standards. The student should be able to comprehend the business firms' interface with consumer consumer related regulatory and business environment.						
<b>Course Focus On:</b> Skill Development						
<b>Course Outcome</b>						
<b>CO1</b>	Apply economic reasoning to the analysis of selected contemporary economic problems					
<b>CO2</b>	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed					
<b>CO3</b>	Analyze the efficiency and equity implications of government interference in markets					
<b>CO4</b>	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems					
<b>CO5</b>	Use economic problem-solving skills to discuss the opportunities and challenges of the ncreasing globalization of the world economy.					

<b>Unit- I</b>	<b>[12 Periods]</b>
An Introduction to History and Development of Consumer Affairs and Movement- Role of Non-Conceptual Framework: Consumer and Markets: Concept of Consumer - Nature of markets; Liberalization and Globalization of markets with special reference to Indian Consumer Markets - E-Commerce with reference to Indian Market - Concept of Price in Retail and Wholesale - Maximum Retail Price (MRP) - Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.	
<b>Unit -II</b>	<b>[12 Periods]</b>
The Consumer Protection Law in India: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies – Consumer Protection Councils at the Central - State and District Levels; Adjudicatory Bodies – District Forums - State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.	
<b>Unit -III</b>	<b>[12 Periods]</b>
Grievance Redressal Mechanism under the Indian Consumer Protection Law : Who can file a complaint? Grounds of filing a complaint - Limitation period; Procedure for filing and hearing of a complaint - Disposal of cases, Relief/Remedy available -Temporary Injunction, Enforcement of order - Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.	
<b>Unit -IV</b>	<b>[12 Periods]</b>